

Department of Finance <div style="text-align: center;">STATE OF CALIFORNIA MANUAL OF STATE FUNDS</div>		Fund: 8505 PAGE 1 Renumbered From:
<u>Legal Title</u> Coronavirus Relief Fund		
<u>Legal Citation/Authority</u> Administratively established pursuant to Government Code section 13306 (a) for the administration of the Coronavirus relief funds from the federal government.		
<u>Fund Classification</u> <u>GAAP Basis</u> Fiduciary/Trust and Agency Fund - Federal	<u>Fund Classification</u> <u>Legal Basis</u> Nongovernmental/Trust and Agency Fund - Federal	
<u>Purpose</u> A depository for moneys received from the federal government for relief of the effect of the global pandemic caused by the novel coronavirus known as COVID-19.		
<u>Administering Agency/Business Unit Co</u> Department of Finance/8860		
<u>Major Revenue Source</u> Transfers from the federal government.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Continuously Appropriated.		
<u>State Appropriations Limit</u> Always Excluded – The major revenue sources are transferred from the federal government and deposited in a Trust and Agency Fund.		
<u>Comments/Historical Information</u>		